P

App. F. IX-4

Previous References

1929-30

(J. O. F.).

File No. 43-29.

Serial Nos. 6-7.

Later References

P 13(E)

General and Revenue Secretariat.

Serial Nos. Two.

Part B for April 30.

SUBJECT

Cash book maintained by the Trade Commissio

office

G. 11324-26 A. 10.4.30

To i) Dir of S. O. & ii Compt. to Govt.

ii Trade Commr. in London.

Approval of the form proposed by T. C. for recording expenditure incurred by him etc

N-9 1051/9AD
3/3.30

App. F. III—2]

General and Revenue Secretariat. S. 7. File No. 43 of 1929.

D-6827

Serial No.

6 Letter dated 20th January 1930 from the Trade ~~Commr.~~ Stating that the form of cash Book now maintained by Mr. Rice is more suitable than the one prescribed in ~~Appendix~~ Form C of G.O.N. D. 4537-40 S.D. F. 43-29-2 dated 7.11.29, and that he will ask Mr. Rice to maintain his cash book as he is doing now.

5 Subd for perusal. Since the form of cash book maintained by Mr Rice ~~Contains~~ provides columns for fuller details, the form may perhaps be approved. The Compt. may also be consulted.

2 As regards the T.C.'s observation that the expenditure side of the cash book has no "date column" to indicate the particular date of transaction, it is submitted that the Expenditure side of the Form must be considered to form part of the entire form of the cash book and that the date appearing in the Receipts side must be taken to apply to the Expenditure transactions as well.

18.2.30

3 The T.C. is not apparently posting receipts into the cash book, as there are stated to be very few. The rates sanctioned in the G.O. of 7th Nov 29

NOTE—Contn. sheet.

WD 066—GPB—30,000—26-7-29

(6827)

App. F. III—2] (2

General and Revenue Secretariat. File No. 43 of 1929

Serial No.

require that all receipts realised should be entered into the cash book. It is not clear whether payments credited into the Bank direct (i.e. receipts) and advised by them should be posted into the T.C.'s Cash book. The Comptroller may perhaps be consulted.

4 As regards expenditure portion, the T.C.'s ~~present form of~~ cash book, now in use, does not contain a col. to show cheque no., as required in the form appd by Govt. This appears very useful to enable the Comptroller to have a check over the issue of the cheques, & missing ones if any, and the T.C. may be asked to open a column accordingly. The col. for Reference to Receipt entry not shown in the appd form, appears to be ~~useful~~ necessary and may be retained. With this addition, the appd form, which does not differ much from the T.C.'s cash book, may be asked to be adopted.

19/2/30

Dep Secy

17/2

5 Forwarded with compliments to the Comptroller to Govt for favour of opinion.

N Raman Rao
Secy to Govt

25 2 30

Enclosures
19 Nos 6827
S.F. No 43-29 (1-2)
Ro no 358 D/27-2-30

16/3/30

COMPTROLLER
SAO
23 FEB
445

6 Returned with compliments.

NOTE—Contn. sheet.

WD 066—GPB—30,000—26-7-29

General and Revenue Secretariat

88 File No. 43 of 1929

Serial No.

U.O. 4348/C
26.3.30.

U.O. Note No. 1878/Books. dated 24th March 1930.

Returned with Compliments.

2. The form of cash book prescribed in the G.O. of 7th November 1929 is intended to provide for both receipts and payments (in cash as well as by cheqes). The 'Remarks' column was intended for showing the head of classification. An additional column for date was not introduced on the expenditure side as the 2nd column 'date' on the receipt side was intended to refer to both receipts and expenditure. There was thus no defect in the form proposed by me.

3. I have however, no objection to the form of cash account for expenditure now maintained by the Trade Commissioner, sample of which he has sent. A cash account of receipts has to be maintained and a separate book may be opened for the purpose, as receipts are stated to be few. But it is necessary that he should send to the audit office the following also:—

(1) A copy of the cash book mentioning therein the numbers of cheques drawn,

(2) A detailed account of receipts i.e., money received and particulars of its remittance to the Bank.

4 I may add that he should keep an account of sums received and remitted to the Bank.

Comptroller. 25/3

27/3

The Comptr's ~~my~~ suggestions

M

6827

App. F. III—2]

(4

General and Revenue Secretariat. 87 File No. 43 of 1929

Serial No.	
	may be accepted, & a reply sent accordingly.
	1st Member
	W.R. 4.4.30 Eng
	8. Yes [illegible]
	8/4/30
	W.R. 8.4.30
	9 Dft. Eng 9/4
	10 Draft - Subd.
	10.4.30
	Issue Eng 10/4
7	L. The Dir. Sot.
	" Trade Commr
	" Compts
	No. D-11324-6 d/ 10.4.30
	Approval of the form of cash accounts of the Trade Commr's office

6012

B/

NOTE—Contn. sheet.

WD 066—GPB—30,000—26-7-29

SOF 43-29-6

RADE COMMISSIONER
FOR MYSORE
IN LONDON.

Telephone :
GERRARD 4412.

Telegrams :
MYSOF, WESTRAND, LONDON.

GOVERNMENT OF MYSORE

GRAND BUILDINGS,
TRAFALGAR SQUARE,
LONDON, W.C.2.

20th January, 1930.

6.82
11 FEB. 1930
DEVELOPMENT BRANCH

Refer [illegible]
10-2-30
[illegible]

The Secretary to the Government
of H.H. the Maharaja of Mysore,
Development Department,
BANGALORE.

Dear Sir,

Government Order No. D.4537-40-SOF.
43-29-2, dated 7th November - 1929.

S

Referring to the above order, I have to point out that since the inception of this office there have only been two payments received - one being a refund from the High Commissioner for India, through Messrs. Coutts & Co., on account of the advance paid to Mr. P.H. Nagappa, the Damodardas Scholar, and a second a cheque from Messrs. Roger & Gallet in recoupment of the amount paid by me on a consignment of Mysore Sandalwood Oil sold C.I.F. Marseilles on which our agent had paid the Railway charge to Paris. Both these sums were immediately paid into Coutts & Co., for credit to the Royalty Account - the Director, Sandalwood Oil Factories, being duly advised.

cl. IV of appendix G.O. of 7.11.29
5

With regard to the instructions given in the order for the writing up of the cash book here, I wish to inform you that Mr. Rice is maintaining the cash book as it should be maintained. Since all the information that is needed for the preparation of monthly accounts is clearly entered in the cash book, there seems no reason to make any change, especially inasmuch as I notice that in the statement for expenditure (Form Q) as proposed in the Government Order, there is no provision for a date column. You will agree that a cash book without a date column would not be correct.

Enclosure

I submit also that it is unnecessary, either in the receipt account or in the expenditure account, to open columns for remarks, as suggested in the specimen statement accompanying the order. I shall, therefore, with your approval, ask Mr. Rice to maintain the cash book as he is doing now. I enclose for your inspection copy of one page of the cash book. Each transaction is, of course, entered up in the ledger by subheads, to facilitate reference and for the preparation of monthly accounts.

The other instructions given in the Government Order are noted. These are being regularly attended to, including submission to the Comptroller monthly of Forms "A" and "B".

Yours faithfully,

Trade Commissioner for
Mysore in London.

COPY OF PAGE 23 OF THE CASH BOOK.

Voucher No.	Date.	Transaction.	Ref'ce. to Ledger entry.	Amount drawn by cheque.			Amount of Payment.		
				£	s	d	£	s	d
		Brought forward.		159	14	10	158	4	3
15.	9	Bill Form for drawing draft on Riedel for £585. Invoice C.92.	6					6	0
16.	9	Postage.Stamps.	5					14	0
17.	9	Chemist & Druggist advertisement on 14th Dec. and in 1930 Diary.89.	6	10	10	0	10	10	0
	9	Cashed cheque for cash payments. 90.		10	0	0			
18.	10	Boots Pure Drug Co. 24 Sample Bottles for S.A. Agent.	6					2	6
19.	10	Miss Speirs' salary week ending 11th January 1930.	1				4	1	2
20.	11.	Cable Sandal re price Davana Oil.	8					5	5
21.	13.	Cable Storesec re Serial No. of 5 H.P. Motor. F.I.675.	8					6	8½
22.	15.	Cable Sandal totals of weekly business.	6					13	0
		C/fwd.		£180	4	10	£175	3	0½

---ooo---

AGO 4

G.R.S. App. F VI G-2]

SUBJECT..

Diary No. of letter replied to..........................

Sec S.O.F.

File No. 43.29

Serial No. 7

General and Revenue Secretariat
the ( ) 192 .

Proceedings of the Government of
His Highness the Maharaja of Mysore.

Date of issue 10/4/30 M.

Signed by

Read— G.O. No. D.4537-48.O.7. 43.29-2 dated 7th Nov. 1929 issuing rules of accounts Procedure to be followed by the T.C. for Mysore in London.

Letter dated 20th January 1930 from the T.C. stating that the form of cash book now maintained by Mr. Rice is suitable, ~~[illegible] than the one~~ prescribed in Form C of G.O. dated 7th Nov. 1929 read above and that he will ask Mr. Rice to maintain ~~his~~ the cash book as hitherto ~~he is doing now~~, instead of in the forms

U.O. note No. 1878 Books dated 24th March 1930 from the Comptroller to Govt. submitting his remarks on the T.C. letter referred to above.

~~Order Thereon No.~~

Sl. 6

May this be

- i Printed?
- ii treated as a standing order?
- iii published in the Gazette, English Part?
- iv translated?
- v placed at the disposal of the press?
- vi published in the Gazette, Kannada Part?

page 3 of W.Rs.

5

Order. D 11324-26

8/10/3/30

Govt. see no objection to the form of cash account for expenditure now maintained by the T.C, sample of which has been sent to Govt. with his letter dated 20th January 1930 read above, but the attention of the T.C. is drawn to the fact that the form no. C of G.O.D. 7 11/29 ~~[illegible]~~ is by no means defective. The "Remarks" column in the said form was intended for showing the head of classification. An additional Col: for date was not introduced on the expenditure side as the 2nd column "Date" on the receipt side was intended to refer to both receipts and expenditure.

Govt. accordingly approve of the form proposed by the T.C. to ~~[illegible]~~ record expenditure incurred by him and direct that a cash account of receipts ~~has to~~ should be opened by the T.C. in a separate book.

List of enclosure.

Copied by

Examined by

G. R. S. App F. G. 3.

GENERAL AND REVENUE
SECRETARIAT.

(Continuation sheet draft form.)

to be opened for the purpose. Govt. also direct that the T.C. should ~~send~~ ~~to the Audit office~~ keep an account of sums received and remitted to the Bank and send to the Audit office (i) a copy of the cash book mentioning therein the nos. of cheques drawn, and (ii) a detailed account of receipts, i.e., money received and particulars of its remittance to the Bank.

Enc. 10/14

To

The Dir. – S.O.R.

" T.C.

" Compt.

VO. 11 4/24

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

7

Read :—

Government Order No.D.~~5437-48~~ 4537 S.O.F. 43-29-2 dated 7th Novemb 1929 issuing rules of accounts procedure to be followed by the Trade Commissioner for Mysore in London.

Letter dated 20th January 1930 from the Trade Commissioner stating that the form of cash book now maintained by Mr. Rice is suitable and that he will ask Mr. Rice to maintain the cash book as hitherto, instead of in the form prescribed in Form C. of Government Order dated 7th November 1929 read above.

Unofficial note No.1878 Books dated 24th March 1930 from the Comptroller to Government submitting his remarks on the Trade Commissioner's letter referred to above.

Order No.D. 11324-26 / S.O.F 43-29-7

Dated, Bangalore, 10th April 1930.

Government see no objection to the form of cash account for expenditure now maintained by the Trade Commissioner sample of which has been submitted to Government with his letter dated 20th January 1930 read above; but the attention of the Trade Commissione is drawn to the fact that the form No.C. of Government Order dated 7th November 1929 is by no means defective. The "Remarks" column in the said form was intended for showing the head of classification. An additional column for date was not introduced on the expenditure side ~~mf~~ as the 2nd column Date on the receipt side was intended to refer to both receipts and expenditure.

Government accordingly approve of the form proposed by the Trade Commissioner to record expenditure incurred by him and direc that a cash account of receipts should be opened by the Trade Commissioner in a separate book to be opened for the purpose. Government also direct that the Trade Commissioner should keep an account of sums received and remitted to the Bank and send to the Audit Office (i) a copy of the cash book mentioning therein the numbers of --

8

cheques drawn, and (ii) a detailed account of receipts, i.e., money received and particulars of its remittance to the Bank.

E.V. Ganapati Iy

for Secretary to Government,
18' Development Departments.

To

The Director of Sandalwood Oil Factories in Mysore.
The Trade Commissioner for Mysore in London.
The Comptroller to Government.

ACH.4. 10/4.

SOF 43-29-8

TRADE COMMISSIONER
FOR MYSORE
IN LONDON.

Telephone:
GERRARD 4412.

Telegrams:
MYSOF, WESTRAND, LONDON.

GRAND BUILDINGS,
TRAFALGAR SQUARE,
LONDON, W.C.2.

5th May, 1930.

The Comptroller to the Government of
H.H. the Maharaja of Mysore,
BANGALORE.

26/5/30

Dear Sir,

In Government Order No. 11324/26. S.O.F. 43-29-7, dated the 10th April, I note that Government require me to continue to maintain the cash book in the form that is now in force. I am also to keep a separate book showing cash account of receipts, and thirdly, I am to maintain an account of sums received and remitted to the Bank.

The order in question states that, of the above three accounts, copies of 1 and 3 are to be sent to you. I would like to remark that No.2 above will be merely a repetition of what is already shown in No.1, namely, the cash book. However, this separate book will be maintained in accordance with the instructions.

The maintenance of the above three books will commence from the 1st May.

Yours faithfully,

(sd) B.T. Kesavaiengar.

Trade Commissioner for
Mysore in London.

10227
26 MAY 1930

Copy forwarded, with compliments, to the Secretary to Government, Development Department, with reference to the order quoted above.

G. R. S. III—3]

ROUTINE NOTES.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

[illegible] for perusal, [illegible]

No action appears necessary.

30 5/30

Dev Secy

Eng 2/61

3 6 30.

Eng 4/67

N. B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

P

App. F. IX-4

1929-30
(I.O.J.)

File No. 43-29

Previous References

Serial Nos. 1-2

Processed

Later References
T. C 3-32 (1-7)
MCJ 158-33 S1-3
ITC 143-39 (1-2)

P.13(E)

General and Revenue Secretariat.

Serial Nos. Two.

Part B for Nov 1929

SUBJECT

Rules of Accounts Procedure to be followed by Trade Commr. for Mysore in London.

D. 4537-40 d. 7-11-29

To Dir. I.O.J. & Secy. I.P.C
Compt. thro Gl. Secy.
Trade Commr.

Approval of the ——

Immediate

J. O. 42. Gl. OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 663/Books. / Encls (6) · *Bangalore, dated* 28th September 1929.

2947
1929
DEVELOPMENT BRANCH

FROM

S. SHAMANNA, ESQ., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

TO

N. Rama Rao Esq., B.A., B.L.,
Secretary to the Government of Mysore,
Development Departments, Bangalore.

SOT 43-29-1

SIR,

With reference to Government Order No. 741-6/C.B.36-29-2 dated 24th August 1929 appointing Mr. B. T. Kesava Iyengar as Trade Commissioner in London, I have the honor to state that he asked me to give him a set of account instructions which may be adopted for his guidance. I have accordingly prepared a set of instructions which I submit herewith for the approval of Government. I may state that they have been drawn up in consultation with Mr. Kesava Iyengar and he has accepted to follow ~~it~~ the same provisionally, subject to any further alterations that may be considered necessary later, in the light of actual experience.

I have the honor to be,
Sir,
Your most obedient servant,
S. Shamanna
Comptroller.

May be approved

1st Member

28/9/29

2075
1-10-29

Mr F.C. Secy 28.9.29
May be consulted

OFFICE OF THE
FIRST MEMBER OF COUNCIL
2 OCT. 1929
No. 2303

1.10.29

F.C. Secy with compliments

FR 1210
27.10.29

4.10.29

7.10.29

SAM)

The rules of procedure seem to be all right. 5/10/29

I have made a few verbal alterations for consideration (1st Member). 13/10 12/11-10-29. 12.10.29.

May be accepted

4468

2964]

App. F. III—2]

(2

.General and Revenue Secretariat. 87 File No. 43 of 1929.

Serial No.	
	Submitted with a draft.
	18.23.10.29.
	See draft for appr
	Eng 25/10/29
	Issue
26/x	27.10.29
	Eng 28/10/29
	The G.O. is according to Financial Secy's opinion. Draft & fair done.
	Issue. Communicated 8.11.29
2	To The Dir. SOF. " Secy. H.C. " Compt. Unst. Bd " Trade Commr No D. 4537-40 of 7-11.29 Forms the Rules of Accounts procedure for the Trade Commr's Office in London.

Fin. 954
d. 7.11.29

B|

GEN. & REV. SECRETARIAT
27 NOV. 1929
DEVELOPMENT BRANCH

NOTE—Contn. sheet.

ACCOUNTS PROCEDURE FOR THE TRADE COMMISSIONER

Procedure to be followed for payments 3

(1) Orders placed with the Trade Commissioner by the Secretary, Stores Purchase Committee.

The following procedure prescribed for Mr. Rice will be followed also by the Trade Commissioner.

1. Messrs. Coutts & Co., will have standing instructions to pay to the suppliers, against one set of shipping documents, supported by a requisition from the Trade Commissioner.

(The form now used by Mr. H.D.Rice to be adopted)

2. The Trade Commissioner will pass only 90% of the invoice value [in cases, in which, the Stores Purchase Committee makes such restriction,] the balance of 10% due to the suppliers being separately authorised for payment on receipt of a requisition from the indenting department after the materials are received.

[illegible] the Stores Purchase [illegible] specific [illegible] full [illegible] of the indent) [illegible]

(2) Orders placed with the Trade Commissioner by the Departments direct.

3. The Indenting Departments should simultaneously send a requisition to Comptroller to authorise Messrs. Coutts and Co., to arrange for payment of the probable or actual amount due on account of such orders. The Comptroller on receipt of such requisitions will authorise Messrs. Coutts & Co., to pay such amount to the Trade Commissioner or, on his countersignature, to the concerned firm, a copy of such requisition being sent to Trade Commissioner for information. The Trade Commissioner should see that orders are executed only after he is assured of such arrangement for payment, and in cases where such authorisation is wanting, he will call for it from the Departmental Officers either by cable or by post as may be necessary.

4. Registers will be maintained by the Trade Commissioner in the forms A and B enclosed for record of all bills relating to the orders authorised by him for ~~pay~~ payment~~s~~ at Messrs. Coutts & Co. On the 1st -working day, of every month, copies of these registers will be sent to the Comptroller.

(3) Office and ~~Other~~ Sandal oil Expenses -

5) The total cost of the Trade Commissioner's Office per annum sanctioned as per Government Order No.2793-845 S.O.F.31-29-2 dated 12-9-29 is as follows:-

1. Trade Commissioner's Pay ...	£	1,600
2. Assistant Trade Commissioner	£	720
3. Office Establishment ...	£	400
4. Office Rent	£	250
5. Warehouse charges ...	£	300
6. Travelling allowance ...	£	150
7. Other items ...	£	80
Total per annum	£	3,500

Amount to be drawn per mensem excluding item No.1 ...	£ 159.

In addition to this, the Trade Commissioner will have to meet the following Sandal Oil charges approximately £ 2,279 per ~~annum.~~ mensem.

America.

Distillation charges	Rs 14,416
Packing cases ...	" 366
Agent's commission	" 2,965
C.I.F.Charges ...	" 7,601

London

Insurance, freight etc.,	5,040
	Rs 30,388 or £ 2,279
Total ..	£ 2,438

6. The pay of the Trade Commissioner will be directly disbursed partly in England and partly in India at the Bank of Mysore as specially desired by him.

7. As regards funds required for the above mentioned other payments including Sandal Oil charges, the Trade Commissioner will be allowed to draw up to a

particular limit to be fixed for each quarter (as a credit) on the Government account with Messrs. Coutts and Co., He will settle with Government in time the amount of credit required for the succeeding quarter. For the quarter beginning with 1st November 1929, the amount will be £ 7,400/--. £ 4000/- has been placed already at the credit of Mr. Madhawa Rao for period ending with October 1929. The balance, if any, undrawn by the Trade Commissioner automatically lapses at the end of each quarter. The Trade Commissioner will have to draw funds as and when actually required by means of cheques on Messrs. Coutts & Co and will keep as small an amount in cash with him as possible.

8 The cash balance on the last day of the quarter will be repaid to the account of Messrs. Coutts & Co for the sake of convenience of accounting. [Mr. Kesava Iyengar will send a report of the Cash and Bank balance which he takes over from Mr. Madhava Rao.]

[ ] Embodied in the G.O.]

9 Accounts to be maintained by Mr. Kesava Iyengar -

An ordinary simple cash book (vide form~~s~~ "C" enclosed) will be maintained, having separate columns for Bank and Cash. All receipts from whatever sources realised should be entered in detail with full particulars and remitted immediately on realisation to Messrs. Coutts and Co., for credit to Mysore Government Royalty Account with them. Cheques will be drawn for all payments. Payment to firms by countersignature on bills for orders placed by Stores Purchase Committee or other departments will not find a place in this cash book but a Memorandum account will be kept ~~as mentioned above in para . . . .~~ (Vide forms A and B enclosed). Copies of the cash account will be sent on the 1st working day in

(b)

each month with vouchers as far as possible for the expenditure both to the Comptroller and the Director, Sandal Oil Factories.

He will also have to maintain other accounts and submit returns regarding sales and consignments of Sandal Oil as was being done by Mr. ~~Madhava Rao~~ Navlankar or as required by the Director, Sandal Oil Factories.

(or copy of [illegible] referred to in Forms A & B

A monthly statement will also be sent to the Comptroller showing the bills countersigned by him for payment at Messrs. Coutts & Co.

[illegible]
[illegible] – vide
[illegible]
para 4 [illegible]
May [illegible]
[illegible]

S. Thamanna.
Comptroller.
[illegible]
29/9/29

CV

Form (A)

Register of bills certified for payment by the Trade Commissioner ~~in~~ in respect of orders placed through him by the Secretary, Stores Purchase Committee.

Sl. No.	S.P.C. Indent. No. Date.	Particulars of order & Amount.	Name of the firm with whom the order was placed.	Supplying Firm's Invoice No. Date.	Amount of invoice.	Amount certified for payment.	Whether 90% or full value of invoice.	Freight and insurance charge.	Trade Commissioner's Certificate.		Remarks.
									No.	Date.	

Form "B"

Register of bills certified for payment by the Trade Commissioner in respect of orders placed through him by the Departments direct.

Sl. No.	Name of departmental Officer & No. & date of his letter placing order.	Particulars of order.	No. & date of Comptroller's advice to the Trade Commissioner~~'s certificate.~~ ~~No. Date.~~ intimating that payment has been authorized at Messrs. Coutts & Co. & amount authorised.	Name of the firm with whom the order was placed.	Supplying firm's invoice No. & date.	Amount of invoice.	Amount certified for payment.	Whether 90% or full value of invoice.	Freight & insurance charges.	Trade Commissioner's certificate. No. Date.	Remar s

Adhanand
Comptroller
5.9.29

Form (C)

FORM OF CASH ACCOUNT

Receipts

Sl. No.	Date	Details of transaction.	Cash	Bank	Remarks

Expenditure

		Bank		
Details of expenditure	Cash	Cheque No.	Amount	Remarks

S. Shanmugam
Comptroller
Agl.
28.9.79.

G.R.S. App. F VI G-2]

9

SUBJECT..

....

....

Diary No. of letter replied to..............................

10 copies

Sec S. D. 7.

File No. 43.29.

Serial No. 2

General and revenue Secretariat

the ( ) 192 .

Proceedings of the Government of
His Highness the Maharaja of Mysore.

Date of issue 7.11.29

Signed by M.R. T. V. Iy.

Read— Letter no. 663 dated 28 Sept. 1929 from the Comptr. to Govt. submitting for the approval of Govt. a set of books account instructions/ for adoption by the ~~for the~~ Trade Commissioner for Mysore in London, ~~to enable him to maintain the several accounts in order,~~ and stating that ~~they have drawn up in consultation with~~ Mr B. T. Kesava Iyengar, the Trade Commr., has ~~accepted~~ agreed to follow them provisionally subject to any further alterations that may be considered necessary later, in the light of actual experience.

May this be
i Printed ?
ii treated as a standing order ?
iii published in the Gazette, English Part ?
iv translated ?
v placed at the disposal of the press ?
vi published in the Gazette, Kannada Part ?

~~Order Thereon No.~~

Order. D. 4537-40.

The rules of ~~accounts~~ procedure

suggested by the Comptroller, are slightly revised & approved.

~~(Issued for adoption by the~~

~~Trade Commr. is slightly revised and~~ A copy of The approved instructions ~~are~~ is appended to this order. ~~Mr. Kesava Iyengar is requested to submit a report of the Cash & Bank Balance which he took over from Mr. Madhava Rao.~~

Eng 25/10

W Lee, 27/10 29

To

The Dir., S.F.

Secy, S.P.C.

Comptr. ~~Mys~~ F.A.

Trade Commr. for Mysore in London × with a request that the cash & bank balance taken over by Mr. Kesava Iyengar at the time of taking charge from Mr. Madhava Rao may be reported.

List of enclosure.

Copied by

Examined by

WD 0326—GPB—12,500—26-5-27

Government of His Highness the Maharaja of Mysore.

'GENERAL AND REVENUE DEPARTMENTS

G. O. No. ~~De.~~ 4537-4 DS. D.7. DATED 7th November 1929.
43-29-2

May this be

- i. printed? yes. ✓
- ii. treated as a standing order? yes. ✓
- iii. published in the Gazette English Part?
- iv. translated? no.
- v. placed at the disposal of the press?
- vi. published in the Gazette Kannada Part?

Rules of accounts Procedure

Eng 9/11/29.

Issues the ____________ to be followed by the Trade Commissioner for Mysore in London.

350 copies
5-4/5

~~A1236~~

S. O.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. D. 4537-40—S. O. F. 43-29-2, dated 7th November 1929.

Rules of Accounts Procedure.

Issues the —— to be followed by the Trade Commissioner for Mysore in London.

READ—

Letter No. 663 Books, dated 28th September 1929, from the Comptroller to Government, submitting for the approval of Government a set of account instructions for adoption by the Trade Commissioner for Mysore in London, and stating that Mr. B. T. Kesava Iyengar, the Trade Commissioner has agreed to follow them provisionally, subject to any further alterations that may be considered necessary later, in the light of actual experience.

ORDER NO. D. 4537-40—S. O. F. 43-29-2, DATED 7TH NOVEMBER 1929.

The rules of procedure suggested by the Comptroller are slightly revised and approved. A copy of the approved instructions is appended to this order.

N. RAMA RAO,
Secretary to Government,
Development Departments.

To—The Director of Sandal Oil Factories in Mysore.
The Secretary, Stores Purchase Committee.
The Comptroller to Government, through the Financial Department.
The Trade Commissioner for Mysore, London, with a request that the cash and bank balance taken over by Mr. Kesava Iyengar at the time of taking charge from Mr. N. Madhava Rao may be reported.

Ed.—P. S. R. N.

No. D. 4537-40—S. O. F. 43-29-2, DATED 7TH NOVEMBER 1929.

ACCOUNTS PROCEDURE FOR THE TRADE COMMISSIONER.

Procedure to be followed for payments.

I. Orders placed with the Trade Commissioner by the Secretary, Stores Purchase Committee.

1. THE FOLLOWING PROCEDURE PRESCRIBED FOR MR. RICE, WILL BE FOLLOWED ALSO BY THE TRADE COMMISSIONER.

1. Messrs. Coutts & Co., will have standing instructions to pay to the suppliers, against one set of shipping documents supported by a requisition from the Trade Commissioner. (The form now used by Mr. H. D. Rice to be adopted.)

2. The Trade Commissioner will pass only 90 per cent of the invoice value except in cases in which the Stores Purchase Committee specifically authorises payment of the full value of the invoice or any less amount, the balance of 10 per cent due to the suppliers being separately authorised for payment on receipt of a requisition from the indenting department after the materials are received.

II. Orders placed with the Trade Commissioner by the Departments direct.

1. The Indenting Departments should simultaneously send a requisition to Comptroller to authorise Messrs. Coutts & Co., to arrange for payment of the probable or actual amount due on account of such orders. The Comptroller on receipt of such requisitions will, if they are in order, authorise Messrs. Coutts & Co., to pay such amount to the Trade Commissioner or, on his countersignature, to the concerned firm, a copy of such requisition being sent to the Trade Commissioner for information. The Trade Commissioner should see that orders are executed only after he is assured of such arrangement for payment, and in cases where such authorisation is wanting, he will call for it from the Departmental Officers either by cable or by post as may be necessary before placing the order.

2. Registers will be maintained by the Trade Commissioner in the forms A and B enclosed for record of all bills relating to the orders authorised by him for payment at Messrs. Coutts & Co. On the first working day of every month, copies of these registers will be sent to the Comptroller.

III. Office and Sandal Oil Expenses.

1. The total cost of the Trade Commissioner's office per annum sanctioned as per Government Order No. 2793-845—S. O. F. 31-29-2, dated 12th September 1929, is as follows:—

1.	Trade Commissioner's pay	£ 1,600
2.	Assistant Trade Commissioner	720
3.	Office Establishment	400
4.	Office Rent	250
5.	Warehousing charges	300
6.	Travelling allowance	150
7.	Other items	80
	Total per annum	£ 3,500
	Amount to be drawn per mensem excluding item No. 1	£ 159

In addition to this, the Trade Commissioner will have to meet the following Sandal Oil charges approximately £ 2,279 per mensem.

	Rs.	
AMERICA.		
Distillation charges	14,416	
Packing cases	366	
Agent's Commission	2,965	
C. I. F. charges	7,601	
LONDON.		
Insurance, freight, etc.	5,040	
	Rs. 30,388 or	£ 2,279
Total		£ 2,438

No. D. 4537-40—S. O. F. 43-29-2, DATED 7TH NOVEMBER 1929.

2. The pay of the Trade Commissioner will be directly disbursed partly in England and partly in India at the Bank of Mysore as specially desired by him.

3. As regards funds required for the abovementioned other payments including sandal oil charges, the Trade Commissioner will be allowed to draw up to a particular limit to be fixed for each quarter (as a credit) on the Government account with Messrs. Coutts & Co. He will settle with Government in time the amount of credit required for the succeeding quarter. For the quarter beginning with 1st November 1929, the amount will be £ 7,400. £ 4,000 has been placed already at the credit of Mr. N. Madhava Rao for period ending with October 1929. The balance, if any, undrawn by the Trade Commissioner automatically lapses at the end of each quarter. The Trade Commissioner will have to draw funds as and when actually required by means of cheques on Messrs. Coutts & Co., and will keep as small an amount in cash with him as possible.

4. The cash balance on the last day of the quarter will be repaid to the account of Messrs. Coutts & Co., for the sake of convenience of accounting.

IV. Accounts to be maintained by Mr. Kesava Iyengar.

1. An ordinary simple cash book (*vide* Form C enclosed) will be maintained, having separate columns for bank and cash. All receipts from whatever sources realised should be entered in detail with full particulars and remitted immediately on realisation to Messrs. Coutts & Co., for credit to Mysore Government Royalty account with them. Cheques will be drawn for all payments. Payment to firms by countersignature on bills for orders placed by the Stores Purchase Committee or other departments will not find a place in this cash book but a memorandum account will be kept (*vide* Forms A and B enclosed). Copies of the cash account will be sent on the first working day in each month with vouchers as far as possible for the expenditure both to the Comptroller and the Director of Sandal Oil Factories.

2. He will also have to maintain other accounts and submit returns regarding sales and consignments of sandal oil as was being done by Mr. Mavlankar or as required by the Director of Sandal Oil Factories.

3. A monthly statement or copy of registers referred to, *i.e.*, Forms A and B will also be sent to the Comptroller showing the bills countersigned by him for payment at Messrs. Coutts & Co.

No. D. 4537-40—S. O. F. 43-29-2, DATED 7TH NOVEMBER 1929.

FORM A.

Register of bills certified for payment by the Trade Commissioner in respect of orders placed through him by the Secretary, Stores Purchase Committee.

Serial No.	Stores Purchase Committee Indent No. and date	Particulars of order and amount	Name of the *Firm with whom* the order was placed	Supplying Firms Invoice No. and date	Amount of Invoice	Amount certified for payment	Whether 90 per cent or full value of *invoice*	Freight and Insurance *charges*	Trade Commissioner's Certificate No. and date	Remarks

FORM B.

Register of bills certified for payment by the Trade Commissioner in respect of orders placed through him by the Departments *direct*.

Serial No.	Name of departmental *Officer* and No. and date of his letter placing order	Particulars of order	No. and date of Comptroller's advice to the Trade *Commissioner* intimating that payment has been *authorised* at Messrs. Coutts & Co., and amount authorised	Name of the firm with whom the order was placed	Supplying firm's *invoice No. and* date	Amount of *invoice*	Amount certified for payment	Whether 90 per cent or full value of the *invoice*	*Freight* and Insurance charges	Trade Com*missioner's* certificate No. and date	Remarks

No. D. 4537-40—S. O. F. 43-29-2, DATED 7TH NOVEMBER 1929.

FORM C.—Form of cash account.

Receipts.

Serial No.	Date	Details of transaction	Cash	Bank	Remarks
1	2	3	4	5	6

Expenditure.

Details of expenditure	Cash	Cheque No.	Amount	Remarks
7	8	9	10	11

W D 1271—GPB—575—21-11-29.

Notes =
Covering =)13 pages